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REMARKS

The January 25, 2007 Office Action was based on pending Claims 1-29. This amendment amends Claims 1-3, 17, 20-22, and 25-29, and cancels Claims 16, 23, and 24 without prejudice or disclaimer. Thus, after entry of this amendment, Claims 1-15, 17-22, and 25-29 are pending and presented for further consideration.

The January 25, 2007 Office Action rejected Claims 1-29. In particular, the Office Action rejects Claims 1-19, 21, and 23-29 on the ground of non-statutory double patenting. Further, the Office Action rejects Claims 16 and 20-24 under 35 U.S.C. 102(e) as being anticipated by U.S. Patent No. 5,412,731 to Desper ("the Desper patent"). Further, the Office Action rejects Claim 1 under 35 U.S.C. 112, second paragraph as being indefinite for failing to point out and distinctly claim the subject matter which the applicant regards as the invention.

Reconsideration of the pending claims as amended is therefore respectfully requested.

REJECTION OF CLAIMS 1-19, 21, AND 23-29 FOR OBVIOUSNESS-TYPE DOUBLE PATENTING

The Examiner rejected Claims 1-19, 21, and 23-29 under obviousness-type double patenting as being unpatentable over the claims of U.S. Patent No. 5,661,808; U.S. Patent No. 5,661,808 in view of Desper; U.S. Patent No. 5,892,830; U.S. Patent No. 5,892,830 in view of U.S. Patent No. 4,738,669 to Klayman; and U.S. Patent No. 6,597,791 in view of Desper. In response, Applicant submits herewith a Terminal Disclaimer in compliance with 37 C.F.R. §1.321(b) and (c). Applicant respectfully requests that the obviousness-type double patenting rejection be withdrawn.

REJECTION OF CLAIM 1 UNDER 35 U.S.C. § 112, SECOND PARAGRAPH

The Office Action rejects Claim 1 under 35 U.S.C. 112, second paragraph as being indefinite for failing to point out and distinctly claim the subject matter which the applicant regards as the invention. The Examiner alleges that the phrase "such as" in Claim 1 renders the claim indefinite.

In response, Applicant has deleted the phrase, "such as a portable stereo system or a multimedia computer system", to clarify the claimed audio enhancement

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system. Applicant respectfully requests the Examiner to withdraw the rejection of Claim 1 under 35 U.S.C. § 112, second paragraph.

Claims 2-8, depend from independent Claim 1, are believed to be patentable for the same reasons articulated above with respect to Claim 1, and because of the additional features recited therein.

AMENDED CLAIMS 17, 25, AND 26

Claims 17 and 25

Claim 17 has been rewritten into independent form to include the limitations of Claim 16. Claim 25 has been rewritten into independent form to include the limitations of Claims 23 and 24. Applicant respectfully submits that amended Claims 17 and 25 are now in condition for allowance.

Claim 26

Claim 26 has been amended to depend from independent Claim 25. Claim 26. which depends from independent Claim 25, is believed to be patentable for the same reasons articulated above with respect to Claim 25, and because of the additional features recited therein.

AMENDED CLAIMS 1-3 and 27-29

Claims 1-3 and 27-29 have been amended to correct grammatical and antecedent basis problems. No new matter has been added. Applicant respectfully submits that amended Claims 1-3 and 27-29 are now in condition for allowance.

REJECTION OF CLAIMS 16 and 20-24 UNDER 35 U.S.C. § 102(e)

The Examiner rejected Claims 16 and 20-24 under 35 U.S.C. § 102(e) as being anticipated by Desper.

Claims 16, 23, and 24

By this amendment, Applicant has canceled Claims 16, 23, and 24 without prejudice or disclaimer. Accordingly, Applicants respectfully request the Examiner to withdraw the objection under 35 U.S.C. § 102(e).

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Claims 20-22

Claims 20-22 have been amended to depend from independent Claim 17, and are believed to be patentable for the same reasons articulated above with respect to Claim 17, and because of the additional features recited therein.

CONCLUSION

Although amendments and cancellations have been made, no acquiescence or estoppel is or should be implied thereby. Rather, the amendments and cancellations are made only to expedite prosecution of the present application, and without prejudice to presentation or assertion, in the future, of claims on the subject matter affected thereby. Furthermore, any arguments in support of patentability and based on a portion of a claim should not be taken as founding patentability solely on the portion in question; rather, it is the combination of features or acts recited in a claim which distinguishes it over the prior art.

In view of the foregoing, the present application is believed to be in condition for allowance, and such allowance is respectfully requested. If further issues remain to be resolved, the Examiner is cordially invited to contact the undersigned such that any remaining issues may be promptly resolved. Also, please charge any additional fees, including any fees for additional extension of time, or credit overpayment to Deposit Account No. 11-1410.

Respectfully submitted,

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Dated: Opil 2

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